



## United States Department of the Interior

NATIONAL PARK SERVICE  
1849 C Street, N.W.  
Washington, D.C. 20240



January 2, 2015

Re: **Carolina Clinchfield & Ohio Railroad Station & Depot, 300 Buffalo St., Johnson City, TN**  
Project Number: **29233**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you for meeting with me in Washington on December 11, 2014, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Carolina Clinchfield & Ohio Railroad Station & Depot is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on October 23, 2014, by TPS is hereby affirmed.

The 1908 Carolina Clinchfield & Ohio Railroad Station & Depot is individually listed in the National Register of Historic Places. The in-progress rehabilitation of this "certified historic structure" was found not to meet the Standards owing to the installation of HVAC equipment on the roof of the freight depot section of the property. As TPS noted, "The long gable roof and simple, uninterrupted rooflines are character-defining features of the building, and, due to the visual obtrusiveness of the equipment, this work is not compatible with the historic features and character of the historic building." TPS found that the equipment is so large and extensive that it "has a substantial impact on the character and appearance" of the property. I concur with this assessment.

The historic Carolina Clinchfield & Ohio Railroad Station & Depot sits along Buffalo Street, between State of Franklin and Cherry Streets. I do not question your statement at our meeting that the principal viewshed of the property is along State of Franklin Street, a principal thoroughfare in Johnson City, and that the opposite roof slope of the freight depot, along Cherry Street, is not visible from that street.

However, the video shown during our meeting did not convince me that the HVAC is unobtrusive when the property is viewed from Buffalo Street. Moreover, it is prominently visible to anyone driving along Cherry Street to the parking for the restaurant housed in this newly rehabilitated section of the property. I have determined that its size, configuration, and location make it a substantial and prominent new feature, fundamentally incompatible with the historic character of the property. As a result, I find that it causes the rehabilitation to contravene Standards 2 and 9. Standard 2 states: "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 9 states: "*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.*"

I note that the overall rehabilitation is not complete. As you mentioned during our meeting, plans for the two-story passenger station at the front are still in flux, since you do not have tenants for that section yet. Accordingly, as you make plans for the passenger station, you might wish to discuss with TPS possible methods of reducing the visual prominence of the HVAC equipment on the freight depot roof so that it would comply with the Standards.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the October 23, 2014, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-TN  
IRS